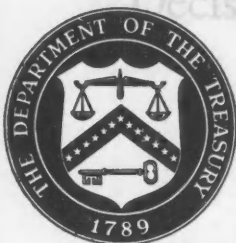


Tl. 11/3: 10/49

# Customs Bulletin

Regulations, Rulings, Decisions, and Notices  
concerning Customs and related matters



## and Decisions

of the United States Court of Customs and  
Patent Appeals and the United States  
Customs Court

Vol. 10

DECEMBER 8, 1976

No. 49

### *This issue contains*

Protest abstracts P76/256 through P76/269

Recap. abstracts R76/121 through R76/124

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# Decisions of the United States Customs Court

United States Customs Court

One Federal Plaza  
New York, N.Y. 10007

*Chief Judge*

Nils A. Boe

*Judges*

Paul P. Rao  
Morgan Ford  
Scovel Richardson  
Frederick Landis

James L. Watson  
Herbert N. Maletz  
Bernard Newman  
Edward D. Re

*Senior Judges*

Mary D. Alger  
Samuel M. Rosenstein

*Clerk*

Joseph E. Lombardi

## *Abstracts*

### *Abstracted Protest Decisions*

DEPARTMENT OF THE TREASURY, November 15, 1976.

The following abstracts of decisions of the United States Customs Court at New York are published for the information and guidance of officers of the customs and others concerned. Although the decisions are not of sufficient general interest to print in full, the summary herein given will be of assistance to customs officials in easily locating cases and tracing important facts.

VERNON D. ACREE,  
*Commissioner of Customs.*

## CUSTOMS COURT

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	ASSESSED		HELD		BASIS	PORT OF ORIGIN AND KIND OF MERCHANDISE
				Par. or Item No. and Rate	Par. or Item No. and Rate	Par. or Item No. and Rate	Par. or Item No. and Rate		
P76/245	Ford, J. November 9, 1976	Morris Friedman & Co.	65/5878, etc.	Item 653.40 19%	Item 653.35 10.5%			U.S. v. Morris Friedman & Co. (C.A.D. 1157)	Philadelphia Candlesticks, candlehold- ers, etc.
P76/257	Ford, J. November 9, 1976	Morris Friedman & Co.	69/41725, etc.	Item 653.37 17%, 15% or 13%	Item 653.35 9%, 8% or 7%			U.S. v. Morris Friedman & Co. (C.A.D. 1157)	Philadelphia Candlesticks, candlehold- ers, etc.
P76/258	Ford, J. November 9, 1976	Hallmark Cards, Incorporated	75-6-01629, etc.	Item 653.37 11% or 9.5%	Item 653.35 6% or 5%			U.S. v. Morris Friedman & Co. (C.A.D.'s 1156, 1157)	Kansas City (St. Louis) Candlesticks, candlehold- ers, etc.
P76/259	Maletz, J. November 9, 1976	Great Lakes Wine Com- pany	73-10-02962	Item 167.10 \$1.35 per gal.; and Int. Rev. taxes at \$3.40 per gal.	Duties and Int. Rev. taxes im- posed on certain quantities of wine (8.0 gals., entry 117410; 7.3 gals., entry 117068; 2.4 gals., entry 113313) which never entered the U.S.			Agreed statement of facts Chicago Sparkling wine	
P76/260	Ford, J. November 10, 1976	B. Altman & Co., Inc., et al.	70/59353, etc.	Item 653.37 17%, 15% or 13%	Item 653.35 9%, 8% or 7%			U.S. v. Morris Friedman & Co. (C.A.D. 1157)	New York Brass lamps, candlehold- ers, etc.
P76/261	Ford, J. November 10, 1976	Morris Friedman & Co.	69/12837, etc.	Item 653.37 17% or 15%	Item 653.35 9% or 8%			U.S. v. Morris Friedman & Co. (C.A.D. 1157)	Philadelphia Candlesticks, candlehold- ers, etc.

F76/263	Newman, J. November 10, 1976	Dalmonico International Div. of Elgin National Industries, Inc.	73-7-01745	Item 685.30 6.5%	Item 678.50 5%	Summary judgment	New York Combination articles con- taining tape players (model Nos. #052138W (entry 477500) and 40AX18 (entry 118471))
F76/263	Ford, J. November 11, 1976	American Bravo Co.	68/68451, etc.	Item 653.37 17% or 13%	Item 653.35 9% or 7%	U.S. v. Morris Friedman & Co. (C.A.D.'s 1156, 1157)	Los Angeles Candlesticks, candlehold- ers, etc.
F76/264	Ford, J. November 11, 1976	Ford Motor Company	72-11-02269	Item 692.35 6.5% or 5.5%	Item 692.30 Free of duty	Agreed statement of facts	Detroit Tractor parts
F76/265	Ford, J. November 11, 1976	Morris Friedman & Co.	70/7161, etc.	Item 653.37 15% or 13%	Item 653.35 8% or 7%	U.S. v. Morris Friedman & Co. (C.A.D. 1157)	Philadelphia Candlesticks, candlehold- ers, etc.
F76/266	Ford, J. November 11, 1976	Hong Horizons, Inc., et al.	69/14864, etc.	Item 653.37 17%, 15% or 13%	Item 653.35 9%, 8% or 7%	U.S. v. Morris Friedman & Co. (C.A.D.'s 1156, 1157)	Los Angeles Candlesticks, candlehold- ers, etc.
F76/267	Ford, J. November 11, 1976	Charles Sadek Import Co., Inc., et al.	68/28705, etc.	Item 653.37 17%	Item 653.35 9%	Morris Friedman & Co. v. U.S. (C.D. 4570, air & C.A.D. 1157)	New York Candlesticks, candlehold- ers, etc.
F76/268	Ford, J. November 11, 1976	J. Sklar Mfg. Co., Inc.	68/59118	Item 700.27 36%	Item 832.00 Free of duty	U.S. v. C. J. Tower & Sons Surgical Instruments; emer- gency war materials	New York Surgical instruments; emer- gency war materials
F76/269	Watson, J. November 11, 1976	Brentwood Originals	68/49490, etc.	Item 366.60 38% Item 194.50 50% or 47.5%	Item 363.30 12.5% or 11.5%	Brentwood Originals v. U.S. (C.D.'s 4572, 4655)	San Diego Velvetin and corduroy covers for bolsters and bedrests

# Decisions of the United States Customs Court Abstracts

## Abstracted Reappraisement Decisions

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	HELD VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R79/121	Watson, J. November 9, 1976	Sandoz, Inc.	R66/5402 etc.	United States value	U.S. selling prices, less 1% cash discount as determined by customs officer at time of reappraisement; less 33.4% representing profit and general expenses usually made in U.S. on sales of dyestuffs of same class or kind; less costs of transportation and insurance from place of shipment to place of delivery in amounts determined by cus-	U.S. v. Gely Chemical Corporation et al. (C.A.D. 1155)	New York Benzoid dyestuffs
E50284	Watson, J. May 1, 1976	United States Customs	25-11-6539	6% of U.S. value (over \$500)		Appointed at 1964	and 1964
E50285	Watson, J. May 1, 1976	United States Customs	40- 65860	11% of U.S. value (over \$500)		CV 10, 1155 (H)	and 1964
E50286	Watson, J. May 1, 1976	United States Customs	40- 65860	11% of U.S. value (over \$500)		CV 10, 1155 (H)	and 1964
E50287	Watson, J. May 1, 1976	United States Customs	40- 65860	11% of U.S. value (over \$500)		CV 10, 1155 (H)	and 1964

<p>1230 WASHINGTON, D.C. 276/122</p> <p>Watson, J. November 10, 1976</p>	<p>1230 WASHINGTON, D.C. 276/122</p> <p>Sandoz, Inc.</p>	<p>1230 WASHINGTON, D.C. 276/122</p> <p>E66/381, etc.</p>	<p>1230 WASHINGTON, D.C. 276/122</p> <p>United States value</p>	<p>1230 WASHINGTON, D.C. 276/122</p> <p>U.S. selling prices, less 1% cash discount as determined by customs officer at time of appraisement; less 28.3% representing profit and general expenses usually made in U.S. on sales of dyestuffs of same class or kind; less costs of transportation and insurance from place of shipment to place of delivery in amounts determined by customs officers at time of appraisement; divided by 1.40 or such other factor applied by customs officer, to allow for customs duties payable on imported dyestuffs</p>	<p>1230 WASHINGTON, D.C. 276/122</p> <p>U.S. v. Geigy Chemical Corporation et al. (C.A.D. 1155)</p>	<p>1230 WASHINGTON, D.C. 276/122</p> <p>Benzenold dyestuffs</p>	<p>1230 WASHINGTON, D.C. 276/122</p> <p>Benzenold dyestuffs</p>
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DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	REAP NO.	BASIS OF VALUATION	HELD VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
E76/123	Watson, J. November 10, 1976	Sandoz, Inc.	E66/11738, etc.	United States value	U.S. selling prices, less 1% cash discount as determined by customs officer at time of appraisal; less 28.9% representing profit and general expenses usually made in U.S. on sales of dyestuffs of same class or kind; less costs of transportation and insurance from place of shipment to place of delivery in amounts determined by customs officer at time of appraisal; divided by 1.26 or such other factor applied by customs officer, to allow for customs duties payable on imported dyestuffs	U.S. v. Geigy Chemical Corporation at al. (C.A.D. 1155)	New York Benzonoid dyestuffs
E76/124	Boo, C.J. November 11, 1976	F & D Trading Corp.	E70/4376, etc.	Cost of production	Appropriate value listed on schedule, attached to decision and judgment, in column designated "Claimed Values," for each automobile model	U.S. v. F & D Trading Corp. (C.A.D. 1089)	Baltimore Volkswagen automobiles





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